ment under Section 280 of the Code of Civil Procedure, shall be paid by the person at whose application the cattle are released.

VI. If the cattle be attached at a place distant more than 10 miles from the Court house, the cattle may be left in charge of the Village Patel, to whom shall be paid the sum necessary for the maintenance of the cattle calculated at the rates specified above, and also an additional fee debitable to the process fee surplus proceeds for the custody of the cattle, calculated at the rate of 2 annas per diem. The sums necessary for maintenance of the cattle shall be advanced by the attaching creditor and recovered in the manner specified in Rule 5. And the Village Patel shall be held responsible in the sums so paid to him for the production of the cattle at the place and time appointed for the sale thereof.

VII. Or if the judgment-debtor can give security to the satisfaction of the Court for the value of the attached cattle, they may be left in his custody, and he shall be responsible in that amount for their production on the day and at the place appointed for the sale.

VIII. It shall be understood that the only cash payments required from the attaching creditors under these rules shall be the sums required for the maintenance of the attached cattle at the rates specified in Rule 4 to be recovered as stated therein. The other sums required as fees for the custody of the cattle shall be covered by the fee paid in court fee stamps, on the warrant of attachment.

By Order,

W. J. CUNINGHAM,
Secretary.

Notifications, &c., by the Government of India.

HOME, REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.

PUBLIC.

No. 992.

Simla, the 14th June 1880.

In modification of Article IV, Clause (*a*) of Home Department Notification No. 518, dated 6th March 1879, the Governor General in Council is pleased to declare that a license for the importation into British India of sulphur proved to the satisfaction of the Local Government or Administration concerned to be intended only for *bonâ fide* manufacturing purposes, may be granted without payment of the fee of Rs. 10 prescribed by Rule 6 of the Rules published under the above Notification.

C. BERNARD,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

GENERAL.

Circular No. XVIII.

Simla, the 10th May 1880.

The Governments of Madras and Bombay, in the Public Works Department, General, Irrigation and Railway Branches.
The Government of Bengal, in the Public Works Department, General and Irrigation Branches.
The Government of the North-Western Provinces and Oudh, in the Public Works Department.
The Government of the Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners, Central Provinces, British Burmah, and Assam.
The Resident, Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Accountant-General, Public Works Department.
The Inspector-General of Military Works.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.
The Director-General of Telegraphs in India.

The following is forwarded to the Local Governments and Administrations, and officers noted in the margin, for information; and to the Foreign Department for communication to the Chief Commissioner of Mysore.

By Order,

A. B. SAMPSON,
Under-Secy. to the Govt. of India.

No. 38-52.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Municipalities),—under date Simla, the 24th April 1880.

READ Section 24 of Act III of 1880 (the Cantonments Act).

ORDER.—In exercise of the power conferred by Section 24 of Act III of 1880 (the Cantonments Act), the Governor General in Council is pleased to declare that in any Cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such Cantonment, be exempted from the operation of taxes of the following kinds, *viz.*—

Classes of persons to be exempted.

(*a*) Regimental officers, non-commissioned officers and soldiers, medical or veterinary officers, and warrant officers on military duty.

(*b*) Royal Engineers in the Public Works Department.

(*c*) Officers of the staff corps and Indian army, and warrant officers of the army employed in the Military Branch of the Public Works Department.

(*d*) Officers and warrant officers of the army staff, and of army departments, such as the Commissariat, Ordnance or Pay Departments.

Taxes from the operation of which exemption is granted.

(1) Municipal taxes on salaries.

(2) Municipal taxes on professions, trades, callings, offices or appointments.

(3) Municipal taxes on horses, mules or ponies, kept for military duty.

(4) Municipal, ferry or road tolls on animals or vehicles, kept or used for military duty.

2. In further exercise of the power conferred by the same section, the Governor General in Council is pleased to prohibit the levy, in any Cantonment in British India, of any municipal tax whatsoever on public property, animals or vehicles.

3. In this order the expressions "municipal tax," "municipal taxes" and "municipal tolls" include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any Cantonment may have been, or may in future be, brought.